

EXHIBIT L



Robert J. Malatak

Direct Dial: (212) 478-7316
Email: rmalatak@hahnhausen.com

December 9, 2004

VIA OVERNIGHT DELIVERY

Ken Fredeen, Esq.
General Counsel
Deloitte & Touche
2 Queens Street East
Suite 1200
P.O. Box 8
Toronto, Ontario MC3G7
Canada

Re: Telelobe Communications Corp., et al. v. BCE Inc., et al.

Dear Mr. Fredeen:

Further to our recent conversation, we represent the Official Committee of Unsecured Creditors of Telelobe Communications Corp., et al., one of the plaintiffs in the captioned litigation. In connection therewith, we served a subpoena (copy attached) on Deloitte & Touche LLP in the United States ("Deloitte-US") (the "Deloitte Subpoena"). As we discussed, Ms. Irene Cannon-Geary, Esq., in-house counsel for Deloitte-US, stated that Deloitte-US does not have documents responsive to the Deloitte Subpoena and suggested that Deloitte & Touche LLP in Canada ("Deloitte-Canada") does.

Please let me know as soon as possible whether Deloitte-Canada will voluntarily produce the appropriate person(s), including Ginette Nantel, for a deposition and the requested documents set-forth in the Deloitte Subpoena.

Please call me should you have any questions.

Sincerely,

Robert J. Malatak